IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FOURTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE MR JUSTICE BILAL NAZKI**

**and**
**THE HON'BLE MR JUSTICE S.ANANDA REDDY**

**WRIT PETITION NO : 17794 of 2004**

Between:

M/s. Sri Satyavati Raw & Boiled Rice Mill,

Opp. Railway Station, Kakaluru, Krishna District, Represented by its Partner, Mr. P.S. Bhaskar Rao.

..... PETITIONER

AND

1 The Commercial Tax Officer, Machilipatnam, Krishna Dist.

2 The District Manager, Food Corporation of India,
Eluru, West Godavari District.

3 The Senior Regional Manager, Food Corporation of India,
Regional Office, Hyderabad.

4 The Appellate Deputy Commissioner (CT), Vijayawada.

**.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue an appropriate Writ, order or direction particularly one in the nature of Writ of Mandamus declaring that the provisions of Section-6C read with clause -(i) of Entry -19 of the I Schedule to the A.P. General Sales Tax Act Employing the specific expression of packing material that is to say used in clause -(i) as not applicable to

gunny bag purchased on payment of tax locally and sold in the state to the Food Corporation of India or others in the assessment year 1997-98 as evident from assessment order and therefore declaring the assessment and levy of tax under the Act in the assessment order and appellate orders dt. 25.03.1999 and 14.08.2003 respectively as without jurisdiction, without authority of law and contrary to section-6C of the Act as well as the judgment of the Hon'ble Supreme Court in 74 STC P 379 or alternatively directing the 2nd respondent to directly remit the sales tax component in terms of assessment orders for the above mentioned assessment years in respect of the sale of gunnies made to it directly to the 1st respondent in the event of the petitioners claim for exemption from tax on subsequent sale of gunnies being rejected, in terms of G.O.R.T.No.49 dt. 12.05.2002 issued by the Government of A.P.

**Counsel for the Petitioner: MR.B.A.PADMANABHA RAO**

**Counsel for the Respondents: GP FOR COMMERCIAL TAXES**

**The Court at the admission stage made the following:**

**O R D E R** (Per the Hon'ble Sri Justice Bilal Nazki):

The assessment order dated 25-03-1999 has been challenged in this writ petition. The order is appealable and we do not find any ground to interfere when an alternative efficacious remedy is available to the petitioner.

The writ petition is accordingly dismissed. No order as to costs.

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(BILAL NAZKI, J)

4th October, 2004.

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(S.ANANDA REDDY, J)

vrn

To

1 The Commercial Tax Officer, Machilipatnam, Krishna Dist.

2 The District Manager, Food Corporation of India,
Eluru, West Godavari District.

3 The Senior Regional Manager, Food Corporation of India,
Regional Office, Hyderabad.

4 The Appellate Deputy Commissioner (CT), Vijayawada.

5 Two CCs to the Government Pleader for Commercial Tax, High Court of A.P., Hyderabad.(O.U.T.)

6 Two CD copies